

REAL PROPERTY CONVEYANCE FEE STATEMENT OF VALUE AND RECEIPT

If exempt by O.R.C. 31954(F)(3), Use DTE Form 100 (EX)

FOR COUNTY AUDITOR'S USE ONLY

Type Instrument	Tax List Year	County Number	43	Tax Dist. Number	Date
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Property Located in \_\_\_\_\_ Taxing District \_\_\_\_\_

Name on Tax Duplicate \_\_\_\_\_ Tax Duplicate Year \_\_\_\_\_

Acct. or Permanent Parcel No. \_\_\_\_\_ Map Book \_\_\_\_\_ Page \_\_\_\_\_

Description: ☐ Platted ☐ Unplatted

AUDITOR'S COMMENTS: ☐ Split ☐ New Plat ☐ New Improvements ☐ Partial Value  
☐ C.A.U.V. ☐ Building Removed ☐ Other \_\_\_\_\_

GRANTEE OR REPRESENTATIVE MUST COMPLETE ALL QUESTIONS IN THIS SECTION  
TYPE OR PRINT ALL INFORMATION SEE INSTRUCTIONS ON NEXT PAGE

1. Grantor's Name \_\_\_\_\_ Phone: \_\_\_\_\_  
2. Grantee's Name \_\_\_\_\_ Phone: \_\_\_\_\_  
Grantee's Address \_\_\_\_\_  
3. Address of Property \_\_\_\_\_  
4. Tax Billing Address \_\_\_\_\_  
5. Are there buildings on the land? ☐ YES ☐ NO If yes check type:  
☐ 1, 2 or 3 Family Dwlg. ☐ Condominium ☐ Apartment: No. of Units \_\_\_\_\_  
☐ Manufactured (mobile) home ☐ Farm buildings ☐ Other \_\_\_\_\_  
If land is vacant, what is intended use? \_\_\_\_\_  
6. Conditions of Sale (Check all that apply:) ☐ Grantor is Relative ☐ Part Interest Transfer ☐ Land Contract  
☐ Trade ☐ Life Estate ☐ Leased Fee ☐ Leasehold ☐ Mineral Rights Reserved ☐ Gift  
☐ Grantor is Mortgagee ☐ Other: \_\_\_\_\_  
7. a) New Mortgage Amount (If any).....\$ \_\_\_\_\_  
b) Balance Assumed (If any).....\$ \_\_\_\_\_  
c) Cash (If any).....\$ \_\_\_\_\_  
d) Total Consideration (Add Lines 7a, 7b and 7c).....\$ \_\_\_\_\_  
e) Portion, if any, of total consideration paid for items other than real property.....\$ \_\_\_\_\_  
f) Consideration for real property on which fee is to be paid (7d minus 7e).....\$ \_\_\_\_\_  
g) Name of Mortgagee \_\_\_\_\_  
h) Type of Mortgage ☐ Conv. ☐ F.H.A. ☐ V.A. ☐ Other: \_\_\_\_\_  
i) If gift, in whole or part, estimated market value of the real property.....\$ \_\_\_\_\_  
8. Has the grantor indicated that this property is entitled to receive the senior citizen, disabled person, or surviving spouse homestead exemption for the preceding or current tax year? ☐ YES ☐ NO. If yes, complete DTE 101.  
9. Has the grantor indicated that this property qualified for current agricultural use valuation for the preceding or current tax year? ☐ YES ☐ NO. If yes, complete DTE Form 102.  
10. Application For 2 1/2% Reduction (NOTICE: failure to complete this application prohibits the owner from receiving this reduction until another proper and timely application is filed): Will this property be grantees principal residence by January 1 of next year? ☐ YES ☐ NO.  
If yes, is the property a multi-unit dwelling? ☐ YES ☐ NO.  
I DECLARE UNDER PENALTIES OF PERJURY THAT THIS STATEMENT HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT AND COMPLETE STATEMENT.  
\_\_\_\_\_  
SIGNATURE of GRANTEE or REPRESENTATIVE DATE

Number
No. of Parcels
DTE Code No.
Neigh. Code
No. of Acres
Land Value
Bldg. Value
Total Value
DTE Use Only
DTE Use Only
Consideration
DTE Use Only Valid Sale 1 YES 2 NO

RECEIPT FOR PAYMENT OF CONVEYANCE FEE

The conveyance fee required by section 319.54(F)(3) R.C., and , if applicable, the fee required by Chapter 322 R.C., in the total amount of \$ \_\_\_\_\_ has been paid by \_\_\_\_\_ and received

by the LAKE County Auditor.

EDWARD H. ZUPANCIC COUNTY AUDITOR

DATE \_\_\_\_\_

**INSTRUCTIONS TO GRANTEE OR REPRESENTATIVE FOR COMPLETING REAL  
PROPERTY CONVEYANCE FEE STATEMENT OF VALUE, DTE FORM 100**

**COMPLETE LINES 1 THRU 10 IN BOX ONLY**

WARNING: ALL QUESTIONS MUST BE COMPLETED TO THE BEST OF YOUR KNOWLEDGE TO COMPLY WITH OHIO REVISED CODE SECTION 319.202. PERSONS WILLFULLY FAILING TO COMPLY OR FALSIFYING INFORMATION ARE GUILTY OF A MISDEMEANOR OF THE FIRST DEGREE (O.R.C. SECTION 319.99(B)). IT IS IMPORTANT THAT THE INFORMATION ON THIS FORM BE ACCURATE AS IT WILL BE USED TO DETERMINE WHETHER ALL REAL PROPERTY, INCLUDING THIS PROPERTY, IS UNIFORMLY ASSESSED FOR REAL PROPERTY TAX PURPOSES.

NOTE: THE COUNTY AUDITOR HAS DISCRETIONARY POWER UNDER SECTION 319.202(A) TO REQUEST ADDITIONAL INFORMATION IN ANY FORM OF DOCUMENTATION DEEMED NECESSARY TO VERIFY THE ACCURACY OF THE INFORMATION PROVIDED BY THE GRANTEE ON THE FRONT OF THE FORM.

- LINE 1 List grantor's name as shown in the deed or other instrument conveying this real property.
- LINE 2 List grantee's name as shown in the deed or other instrument conveying this real property and the grantee's mailing address.
- LINE 3 List address of property conveyed by street number and street.
- LINE 4 List complete name and address to which tax bills are to be sent. **CAUTION: EACH PROPERTY OWNER IS RESPONSIBLE FOR PAYING THE PROPERTY TAXES ON TIME EVEN IF NO TAX BILL IS RECEIVED.**
- LINE 5 If there are no buildings on the land conveyed, check "NO". If there are buildings, check "YES" and the appropriate box that describes the type of buildings. If other, describe briefly the type of buildings such as "office building".
- LINE 6 Show any special condition of sale that would affect the consideration. If any of the special conditions noted are involved check the appropriate box. Briefly describe other conditions in the space provided.
- LINE 7 a) Enter amount of new mortgage on this property (if any).  
b) Enter amount of the balance assumed on an existing mortgage (if any).  
c) Enter cash paid for this property (if any).  
d) Add lines 7a, 7b and 7c.  
e) If any portion of the consideration reported on line 7d was paid for items other than real property, enter the portion of the consideration paid for those items.  
f) Deduct line 7e from line 7d and enter the difference on this line.  
g) List mortgagee or mortgagees (The party who advances the funds for a mortgage loan).  
h) Check type of mortgage.  
i) In the case of a gift, in whole or part, enter the estimated price the real estate would bring in the open market.
- LINE 8 If the grantor has indicated that the property to be conveyed will receive the senior citizen, disable person or surviving spouse homestead exemption for the proceeding or current tax year under O.R.C. section 323.152(A), grantor must complete DTE Form 101 or submit a statement which complies with the provisions of O.R.C. section 319.202(A)(2), and the grantee must submit such form to the county auditor along with this statement.
- LINE 9 If the grantor has indicated that the property to be conveyed qualified for current agricultural use valuation for the preceding or current tax year under O.R.C. section 5713.30, the grantor must complete DTE Form 102 or a statement that complies with O.R.C. section 319.202(B)(2), and the grantee must submit such form to the county auditor along with this statement.
- LINE 10 Complete line 10 (Application for 2 ½% Reduction) only if the parcel is used for residential purposes. To receive the 2 ½% homestead tax reduction for next year, you must own and occupy your home as your principal place of residence (domicile) on January 1 of that year. A homeowner and spouse may receive this reduction on only one home in Ohio. Failure to complete this application prohibits the owner from receiving this reduction until another property and timely application is filed.

The real property conveyance fee is payable on the amount of money reported on either item 7 (f) or 7 (i).